

EXHIBIT A

Schedule of Claims Subject to the Four Hundred Eighty-First Omnibus Objection

Four Hundred Eighty-First Omnibus Objection
Exhibit A - Claims to Be Disallowed

| | NAME | DATE FILED | CASE NUMBER | DEBTOR | CLAIM # | ASSERTED CLAIM AMOUNT |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------|-----------------------------|---------|--------------------------|
| 1 | 1RST QUALITY SERVICES CORP. EDUARDO FERRER, ESQ. PO BOX 194985 SAN JUAN, PR 00919-4985 | 05/15/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 11390 | \$1,273,076.31* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 2 | ALCANTARA DE LOS SANTOS, DOMNINA LCDO. MIGUEL A. OLMEDO OTERO PMB 9 14 #138 WINSTON CHURCHILL AVE SAN JUAN, PR 00926 | 05/15/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 13376 | \$210,000.00* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation against the Commonwealth. The records of the case show, however, that the case was dismissed with prejudice as against the Commonwealth. | | | | | |
| 3 | ARROYO BOLERIN, ANIBAL PO BOX 9326 BAYAMON, PR 00960 | 06/25/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 51788 | \$576,148.69* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 4 | BLEST QUIROZ, JENNIFER CALLE SALVEN 1705 URB. RIO PIEDRAS HEIGHTS SAN JUAN, PR 00926 | 06/25/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 49126 | \$561,725.79* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |

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| 5 | CLIMENT GARCIA, LAURA E. JORGE L. GUERRERO-CALDERON USDCPR 116806 301 CALLE RECINTO SURE, SUITE 502 SAN JUAN, PR 00901 | 05/16/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 13068 | \$392,956.07* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 6 | COLON COLON, ARINDA CIUDAD UNIVERSITARIA CALLE 25 Y47 TRUJILLO ALTO, PR 00976 | 06/25/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 49385 | \$269,845.78* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 7 | CONTRERAS-LABOY, HARRY LAW OFFICE OF ERICK MORALES-PEREZ PO BOX 10409 SAN JUAN, PR 00922-0409 | 06/29/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 87436 | Undetermined* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 8 | DAT@ACCESS COMMUNICATIONS INC. HÉCTOR FIGUEROA-VINCENTY 310 CALLE SAN FRANCISCO SUITE 32 SAN JUAN, PR 00901 | 06/01/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 34654 | \$20,153.25 |
| | Reason: Per the books and records of the Commonwealth, the asserted liabilities are associated with amounts that were outside of the approved contract, where no contract was in place or where the invoices were never received and therefore are not due and owed by the Commonwealth agency asserted. | | | | | |

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| 9 | DE JESUS SANCHEZ , MYRNA HC 3 BOX 12342 CAROLINA, PR 00987 | 05/21/2018 | 17 BK 03566-LTS | Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 43519 | Undetermined* |
| Reason: Proof of claim purports to assert liability on the basis of administrative proceedings relating to the claimant's request to be awarded or to modify a disability pension, but the records of the proceeding show that the proceeding was dismissed. | | | | | | |
| 10 | DÉBORAH RIVERA TORRES Y JUAN O CARLE, POR SÍ Y EN REPRESENTACIÓN DE LA SLG COMPUESTA POR AMBOS MANUEL COBIÁN-ROIG, ESQ. PO BOX 177 GUAYNABO, PR 00970 | 05/31/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 31043 | \$175,000.00* |
| Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | | |
| 11 | DIAZ GONZALEA, JOSE RAMON MENDOZA ROSARIO CALLE YUNQUESITO A-10 URB LOMAS DE CAROLINA CAROLINA, PR 00987 | 05/24/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 30817 | \$250,000.00* |
| Reason: Proof of claim purports to assert liability on the basis of litigation against the Commonwealth. The records of the case show, however, that the case was dismissed with prejudice. | | | | | | |
| 12 | ESCUDERO CRUZ, GRIZELLE MANUEL COBIAN-ROIG, ESQ. PO BOX 177 GUAYNABO, PR 00970 | 05/29/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 28800 | \$150,000.00* |
| Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | | |

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|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------|-----------------------------|---------|--------------------------|
| 13 | ESPER MD, WILLIAM A / KEVIN J. MIKIELSKI D.O. OSTEOPATHIC CARDIOLOGY ASSOCIATES LLC 4002 SCHAPER AVE, SUITE A ERIE, PA 16508 | 03/12/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 2100 | \$1,250.00 |
| | Reason: Proof of claim purports to assert liability on the basis of medical services billed to a private insurance company "Medicare y Mucho Mas," but provides no basis to assert such liability against the Commonwealth. | | | | | |
| 14 | ESTATE OF JOSE A. MENDEZ LOPEZ P.O. BOX 9023472 SAN JUAN, PR 00902-3472 | 05/15/2020 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 173980 | \$954,752.00 |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 15 | FISA, S.E. PO BOX 2286 GUAYAMA, PR 00785-2286 | 05/24/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 28710 | \$17,952.00 |
| | Reason: Per the books and records of the Commonwealth, the asserted liabilities are associated with amounts that were outside of the approved contract, where no contract was in place or where the invoices were never received and therefore are not due and owed by the Commonwealth agency asserted. | | | | | |
| 16 | FULMORE & ASSOC CHIROPRACTIC HEALTH ATTN MEDICAL RECORDS 1500 W GORE ORLANDO, FL 32805 | 03/13/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 2430 | \$806.00 |
| | Reason: Proof of claim purports to assert liability on the basis of medical services rendered outside of the Commonwealth, but does not provide evidence that the patient was insured by the Commonwealth's health plan. In any event, the Commonwealth's health plan is administered by the Administration of Health Services ("ASES") which is not a Title III Debtor. | | | | | |

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| 17 | JOSE A BATLLE OJEDA H/N/C JOSE A BATLLE & ASSOCIATES EDGARDO L. RIVERA PO BOX 360764 SAN JUAN, PR 00936 | 05/24/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 20202 | \$2,712,923.30* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 18 | LEIDA PAGAN TORRES ON BEHALF OF THE PARTIES LISTED ON ATTACHMENT 1 URB. SULTANA 67 ALHAMBRA ST. MAYAGUEZ, PR 00680 | 05/02/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 10221 | \$1,469,259.44* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 19 | LOPEZ SANTIAGO, ADA N. #100 AVE. ESPIRITU SANTO APT. 8-203 CAGUAS, PR 00725 | 06/19/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 39308 | \$358,248.82* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 20 | LUIS MANUEL RAMIREZ PEREZ & JOSE LUIS RAMIREZ REPEZ JOSE LUIS RAMIREZ COLL PO BOX 13128 SAN JUAN, PR 00908 | 06/29/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 87279 | \$5,000.00* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |

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| 21 | MALDONADO, ANGEL L. PO BOX 366966 SAN JUAN, PR 00936-6996 | 05/22/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 18967 | \$68,758.02* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 22 | MATOS BELTRAN, MARED Z PORTALES DE PARQUE ESCORIAL APTO 10402 CAROLINA, PR 00987 | 05/25/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 32453 | \$92,950.00* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 23 | MORALES LUGO, DAVID JAIME 358 STREET 18 VEREDAS GURABO, PR 00778 | 06/27/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 102462 | \$11,000.00* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 24 | MORALES LUGO, DAVID JAMIE 358 STREET 18 VEREDAS GURABO, PR 00778 | 06/27/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 104118 | \$25,000.00* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 25 | OLIVERAS VELAZQUEZ, AGLAED PO BOX 8452 PONCE, PR 00732 | 06/28/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 128843 | Undetermined* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |

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| 26 | ORENGO ROHENA, ROSA I. CARLOS ALBERTO RUIZ, ESQ. PO BOX 1298 CAGUAS, PR 00726-1298 | 07/09/2021 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 179444 | \$310,685.09* |
| Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | | |
| 27 | ORIENTAL BANK AS ASIGNEE OF FIDDLER GONZALEZ & RODRIGUEZ PSC WILLIAM SANTIAGO SASTRE PO BOX 79552 CAROLINA, PR 00984 | 06/29/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 86417 | \$16,419.70* |
| Reason: Proof of Claim fails to provide a basis for asserting a claim against Commonwealth of Puerto Rico. Proof of Claim and supporting documentation only show liability between Claimant and University of Puerto Rico which is not part of the Title III proceedings. | | | | | | |
| 28 | ORTIZ RIVERA, DIANA C/O RICARDO AGRAIT DEFILLO SERVICIOS LEGALES DE PR PO BOX 21370 SAN JUAN, PR 00928-1370 | 05/11/2018 | 17 BK 03566-LTS | Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 12972 | Undetermined* |
| Reason: Proof of claim purports to assert liability on the basis of administrative proceedings relating to the claimant's request to be awarded or to modify a disability pension, but the records of the proceeding show that the proceeding was dismissed. | | | | | | |
| 29 | ORTIZ VEGA, RAMON A PO BOX 6416 BAYAMON, PR 00960-5416 | 06/26/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 36444 | \$43,926.40* |
| Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | | |

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| 30 | ORTIZ VEGA, RAMON A. HC 02 BOX 4493 COAMO, PR 00769 | 06/14/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 44383 | \$43,926.40* |
| Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | | |
| 31 | PABÓN MARTÍNEZ, ARACELIS LCDO. ELÍAS DÁVILA BERRÍOS 6 CALLE ARECIBO SAN JUAN, PR 00917 | 03/30/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 3215 | \$75,000.00* |
| Reason: Proof of claim purports to assert liability on the basis of litigation against the Commonwealth. The records of the case show, however, that the case was dismissed with prejudice. | | | | | | |
| 32 | PAGAN FELICIANO, NORMA I BUENA VISTA 161 CALLE DECLET SAN JUAN, PR 00917 | 06/06/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 71295 | \$20,000.00* |
| Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | | |
| 33 | PETERSON, MARK 38020 DELAFIELD ROAD OCONOMOWOC, WI 53066 | 04/02/2019 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 173030 | \$52,366.00 |
| Reason: Proof of claim purports to assert liability for the reimbursement of administrative expenses. The Debtors' books and records, however, do not indicate that the claimant's services were obtained on behalf of the Debtors or for purposes of settling the estate. Claimant's purported liabilities are also not recognized as administrative expenses under 11 U.S.C. § 503. | | | | | | |

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| 34 | RAMA CONSTRUCTION LLC 24 LA YUCA WARD PONCE, PR 00731 | 05/01/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 8627 | \$1,189,401.86* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 35 | READY & RESPOSIBLE SECURITY INC PO BOX 270027 SAN JUAN, PR 00928-2827 | 05/25/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 21479 | \$197,512.22* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 36 | REYES RODRIGUEZ, ELIAS 502 DELMAR ST. STERLING, CO 80751 | 04/24/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 7961 | \$103,000.00* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 37 | RIVERA GONZALEZ, CARLOS F URB EL MADRIGAL H 18 CALLE 1 PONCE, PR 00730 | 06/05/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 47378 | \$850.00* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 38 | RIVERA LUCCA, FRANCISCO C. PO BOX 560226 GUAYANILLA, PR 00656 | 04/13/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 7171 | Undetermined* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |

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| 39 | RIVERA SANCHEZ, MODESTO PO BOX 1546 YAUCO, PR 00698-1546 | 06/29/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 141246 | Undetermined* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 40 | ROMAN QUINONES, GERARDO HC 2 BOX 3494 PENUELAS, PR 00624 | 05/17/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 20291 | \$12,000.00* |
| | Reason: Proof of claim purports to assert liability on the basis of administrative proceedings relating to the claimant's request to be awarded or to modify a disability pension, but the records of the proceeding show that the proceeding was dismissed. | | | | | |
| 41 | ROMAN QUINONES, GERARDO HC 2 BOX 3494 PENUELAS, PR 00624 | 05/17/2018 | 17 BK 03566-LTS | Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 22542 | \$25,000.00* |
| | Reason: Proof of claim purports to assert liability on the basis of administrative proceedings relating to the claimant's request to be awarded or to modify a disability pension, but the records of the proceeding show that the proceeding was dismissed. | | | | | |
| 42 | SANTIAGO RIVERA, NOEL URB COUNTRY CLUB 955 CALLE DURBEC SAN JUAN, PR 00924-3343 | 06/27/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 44955 | \$22,342.28* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |
| 43 | SERRANO VELEZ, ROBERT 184 CALLE CEDRO HATILLO, PR 00659-2834 | 05/29/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 35565 | \$250,000.00* |
| | Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | |

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| 44 | SKYTEC INC. 500 ROAD 869, SUITE 501 CATANO, PR 00962-2011 | 05/24/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 20209 | \$67,084.81 |
| Reason: Per the books and records of the Commonwealth, the asserted liabilities are associated with amounts that were outside of the approved contract, where no contract was in place or where the invoices were never received and therefore are not due and owed by the Commonwealth agency asserted. | | | | | | |
| 45 | WILLIAM MAURAS SANTIAGO Y MARÍA L. GORDGAS HERNALZ POR SÍ Y EN REPRESENTACIÓN DE LA SOCIEDAD LEGAL DE BIENES GANANCIALES COMPUESTA POR AMBOS MANUEL COBIÁN-ROIG, ESQ. PO BOX 177 GUAYNABO, PR 00970 | 05/29/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 30361 | \$500,000.00* |
| Reason: Proof of claim purports to assert liability on the basis of litigation against the Commonwealth. The records of the case show, however, that the case was settled and the claims against the Commonwealth dismissed. | | | | | | |
| 46 | WILLIAM, SANDERS MIGUEL A. MONTALVO 171 CALLE DR. RAMON E. BETANCES SUR MAYAGUEZ, PR 00680-4064 | 05/29/2018 | 17 BK 03283-LTS | Commonwealth of Puerto Rico | 17063 | \$300,000.00* |
| Reason: Proof of claim purports to assert liability on the basis of litigation. The case files show, however, that the claimant's suit was not brought against the Commonwealth or any other Title III Debtor. | | | | | | |
| | | | | | TOTAL | \$12,826,320.23* |